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Vorys, Sater, Seymour and Pease LLP  
c/o Mr. Thomas N. McCormick  
52 E Gay St  
Columbus, OH 43215

Invoice No. A015505  
Date 05/17/2017  
Client No. 44671  
Payable within 10 days

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Fee for services rendered through May 17, 2017 in connection with:

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>
05/04/2017	Joseph J. Patrick	Meeting with counsel and beginning work on the project; discuss project with Tom Pratt	3.00
05/04/2017	Thomas D. Pratt	Review of 2012 tax return, draft engagement letter and discuss with Joe Patrick	1.00
05/04/2017	Brian F. Webster	Meet with counsel to discuss case; review documents provided by counsel	6.50
05/05/2017	Joseph J. Patrick	Update meeting with counsel; discuss tax issues with Brian Webster and Ryan Bianco	1.00
05/05/2017	Thomas D. Pratt	Discuss issues regarding GFH revenue and expenses with Brian Webster	0.50
05/05/2017	Brian F. Webster	Review documents provided by counsel; compare and analyze trial balances; conference call with counsel; discuss case issues with Tom Pratt and Ryan Bianco	7.50
05/05/2017	Ryan Bianco	Tax return review and meeting with Brian Webster and Joe Patrick; discussion with Jeff Wlahofsky	1.50
05/05/2017	Ross A. Kelchner	Input 2012 tax calculations for GFH partners	1.00

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05/08/2017	Jeffrey A. Wlahofsky	Review of 2012, 2013, 2014, 2015 and 2016 federal income tax returns; review of second and third operating agreements; preparation of cash disbursements for 2012 through 2016; preparation of partners tax liability based on highest rate in accordance with partnership agreement for the 2012, 2013 and 2014 tax years; conference call with counsel; conference call with Joe Patrick and Brian Webster	4.20
05/08/2017	Joseph J. Patrick	Various issues with respect to GFH tax and cash, including conference call with VSSP and Jeff Wlahofsky	3.00
05/08/2017	Brian F. Webster	Discuss GFH tax matters with tax personnel; review and analyze GFH financial data	8.50
05/08/2017	Ryan Bianco	Prepare tax calculation for 2012 - 2014 spreadsheet and related research	3.75
05/09/2017	Jeffrey A. Wlahofsky	Conference call with Joe Patrick and Brian Webster with respect to cash distributions and associated tax liabilities, including various follow-up items	0.80
05/09/2017	Jeffrey A. Wlahofsky	Matter regarding May 2017 distribution and related computations and emails	0.50
05/09/2017	Joseph J. Patrick	Working on financial and tax issues related to project; conference call with Jeff Wlahofsky	8.00
05/09/2017	Brian F. Webster	Meet with counsel, prepare for deposition of GFH COO; discuss GFH tax matters with Joe Patrick and Jeff Wlahofsky; review and analyze GFH financial data	8.00
05/09/2017	Ryan Bianco	Address tax summary spreadsheet question	0.25
05/10/2017	Joseph J. Patrick	Financial analysis and prepare for deposition	4.00
05/10/2017	Brian F. Webster	In Columbus, prepare deposition outline for GFH COO; review and analyze financial data and prepare summary schedules	6.50

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05/11/2017	Jeffrey A. Wlahofsky	Review of tax schedules, discussion with Joe Patrick and Brian Webster; update of tax schedules	1.30
05/11/2017	Joseph J. Patrick	Continued analysis of GFH; discuss tax issues with Jeff Wlahofsky; discuss summary of conclusions with Brian Webster	6.00
05/11/2017	Thomas D. Pratt	Discuss case and report issues with Brian Webster	1.00
05/11/2017	Brian F. Webster	Discuss summary of conclusions with Joe Patrick; begin preparing summary; discuss case issues with Tom Pratt and tax issues with Jeff Wlahofsky	9.00
05/11/2017	Ryan Bianco	Update tax summary schedule matters, including research on carryback and adding states	2.50
05/11/2017	Jennifer L. Closser	Assist in analysis of GFH investigation	1.50
05/12/2017	Jeffrey A. Wlahofsky	Update to tax schedule; conference calls with Joe Patrick relating to depositions and related questions and inquiries	1.60
05/12/2017	Joseph J. Patrick	DeVary deposition and preparing summary report	2.00
05/12/2017	Joseph J. Patrick	DeVary deposition and preparing summary report; discuss deposition and tax issues with Jeff Wlahofsky and Ryan Bianco	6.00
05/12/2017	Thomas D. Pratt	Review and edit draft summary of opinions	1.50
05/12/2017	Brian F. Webster	Listen to deposition of GFH COO; prepare and revise draft of summary of conclusions and exhibits; review tax calculations with tax personnel	10.00
05/12/2017	Ryan Bianco	Prepare 2011 tax calculations, tax impact summary and meetings with Joe Patrick, Jeff Wlahofsky and Brian Webster	3.00
05/13/2017	Joseph J. Patrick	Preparation for deposition and hearing	3.00
05/13/2017	Brian F. Webster	Finalize summary of conclusions and exhibits; conference call with counsel	3.00
05/14/2017	Joseph J. Patrick	Preparation for deposition and hearing	5.00

05/15/2017	Joseph J. Patrick	Testifying and attending the hearing	7.00	
05/15/2017	Brian F. Webster	Attend hearing in federal court	5.50	
			<u>138.40</u>	<u>\$57,207.50</u>
	Less: Discount			(\$11,441.50)
	Total Fees			<u>\$45,766.00</u>
	Total Expenses			<u>\$1,250.00</u>
	<b>Amount Due This Invoice</b>			<b><u>\$47,016.00</u></b>